

Qualification; educational; homosexuality. A nonprofit organization formed to educate the public about homosexuality in order to foster an understanding and tolerance of homosexuals and their problems qualifies for exemption under section 501(c)(3) of the Code.

Advice has been requested whether the nonprofit organization described below, which otherwise qualifies for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954, is operated exclusively for charitable and educational purposes.

The organization was formed to educate the public about homosexuality in order to foster an understanding and tolerance of homosexuals and their problems. The organization collects factual information relating to the role of homosexual men and women in society and disseminates this information to the public.

The organization presents seminars, forums, and discussion groups, all of which are open to the public. Materials distributed to the public include copies of surveys, summaries of opinion polls, scholarly statements, publications of government agencies, and policy resolutions adopted by educational, medical, scientific, and religious organizations. The organization accumulates factual information through the use of opinion polls and independently compiled statistical data from research groups and clinical organizations. All materials disseminated by the organization contain a full documentation of the facts relied upon to support conclusions contained therein.

The organization does not participate in any political campaign, nor does it attempt to influence legislation. The organization does not advocate or seek to convince individuals that they should or should not be homosexuals.

Section 501(c)(3) of the Code provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable and educational purposes.

Section 1.501(c)(3)-1(d)(3) of the Income Tax Regulations provides in relevant part that the term 'educational' as used in section 501(c)(3) of the Code relates to the instruction of the public on subjects useful to the individual and beneficial to the community. The regulations further provide that an organization may be educational even though it advocates a particular position or viewpoint, so long as it presents a sufficiently full and fair exposition of pertinent facts to permit the public to form an independent opinion or conclusion.

The presentation of seminars, forums, and discussion groups is a recognized method of educating the public. See section 1.501(c)(3)-1(d)(3)(ii) of the regulations. By disseminating

information relating to the role of homosexuals in society, the organization is furthering educational purposes by instructing the public on subjects useful to the individual and beneficial to the community. The method used by the organization in disseminating materials is designed to present a full and fair exposition of the facts to enable the public to form an independent opinion or conclusion. The fact that the organization's materials concern possibly controversial topics relating to homosexuality does not bar exemption under section 501(c)(3) of the Code, so long as the organization adheres to the educational methodology guidelines of section 1.501(c)(3)-(1)(d)(3).

Accordingly, the organization is operated exclusively for charitable and educational purposes and thus qualifies for exemption from federal income tax under section 501(c)(3) of the Code.

Even though an organization considers itself within the scope of this Revenue Ruling, it must file an application on Form 1023, Application for Recognition of Exemption, in order to be recognized by the Service as exempt under section 501(c)(3) of the Code. See sections 1.501(a)-1 and 1.508-1(a) of the regulations. The application should be filed with the District Director of Internal Revenue for the key district indicated in the instructions to the Form 1023.